Process for Designating an Assessment Area and Levying an Assessment

Notice of Proposed Area

- Mailed to each property owner
- Published in newspaper once a week for four weeks

Notice includes:

- boundary of proposed area;
- description of improvement;
- estimated cost:
- statement of intent to levy an assessment;
- method of protest;
- time of hearing; and
- other information.

Public Hearing

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The local entity holds a public hearing to discuss the proposed assessment area.

Protests

A property

owner has 60

days to file a

the second

hearing.

protest before

Public Hearing: Adopt Designation Resolution or Ordinance

At a second public hearing, the local entity may:

- abandon the proposal; or
- designate the assessment area.

The local entity <u>may not</u> designate the assessment area if it receives adequate protests.

Levy Prerequisites

Before the local entity may levy an assessment, the local entity must:

- prepare an assessment list (designates each assessed property and the individual amount of the assessment);
- appoint a board of equalization; and
- provide notice of the assessment list availability, time of board of equalization hearing, and other information.

Notice is published once in a newspaper and mailed to each property owner.

Board Report

Board of equalization reports to the local entity's governing body that:

- each property will be directly or indirectly benefited in an amount not less than the assessment to be levied; and
- no property on the assessment list will bear more than its proportionate share of the improvement cost.

The board mails a report copy to each property owner.

Adopt Levy Resolution or Ordinance

After receiving the board's report and after time for filing an appeal has expired, the local entity may adopt a levy resolution or ordinance.

Appeal

If the board of equalization has a member who is not part of the governing body, then a property owner may file an appeal with 15 days of the final report being submitted. (Note: an appeal seems to have no effect on the process.)

Board of Equalization

- Board must hold public hearings at least three consecutive days for at least one hour per day.
- Board hears arguments relating to the direct or indirect benefits to a property and the amount of the assessment.
- Board may remove a property from the assessment list and change assessment amount for a property.

Disclaimer: This chart is a simplified version of the assessment process.

Please refer to UCA Title 11, Chapter 42, for complete statutory requirements.

